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**MEMO ENDORSED**

Douglas Gross  
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December 11, 2015

VIA ECF

Honorable Denise L. Cote  
United States District Court Judge  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, New York 10007-1312

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Re: George Town Associates S.A. v. Abakan, Inc. et al., No. 15-cv-3435

Dear Judge Cote:

We represent George Town Associates S.A., the Plaintiff in the above-referenced matter. We write in response to the letter submitted to Your Honor yesterday evening by Linda Leali, counsel to the Petitioning Creditors in the Abakan and MesoCoat involuntary bankruptcy proceedings. (Dkt. 254).

This Court has twice ordered that any responses to George Town's pending Motion to Terminate Receiverships Upon Approval of Satisfaction of Debt were to be filed through Mr. Aaronson and Ms. McKeown, no later than December 7, 2015. (Dkt. 233, 238). Nevertheless, the non-party Petitioning Creditors raised belated objections through their unadmitted counsel's letter practice. Counsel should request *pro hac vice* admission and follow the proper course of filing a motion if Petitioning Creditors wish to seek a continuance of the December 16 hearing.

We note that Petitioning Creditors moved for a stay pending their appeal from the bankruptcy court's refusal to stay this case, so again, Petitioning Creditors appear to be improperly seeking relief in two different courts – again hoping to obtain this Court's "appellate" review of bankruptcy court decisions. As the Court is aware, the bankruptcy court for the Southern District of Florida expressly deferred to this Court's decision regarding George Town's settlement proposal. (Dkt. 237, 239). Accordingly, we ask the Court to again deny Petitioning Creditors' repeated requests to defer consideration of this matter and/or continue the December 16 fairness hearing.

We thank the Court for its time and consideration.

*The December 16 hearing shall  
proceed as scheduled.  
Denise Cote  
12/11/15*

Respectfully yours,  
GOETZ FITZPATRICK LLP

By:

Douglas Gross

cc: All counsel of record (via ECF)